

Exhibit 2

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, *et al.*,

Debtors.

Chapter 11

Case No.: 12-12020 (MG)

Jointly Administered

**DECLARATION OF R. BRUCE CARLSON
IN SUPPORT OF KESSLER PLAINTIFFS' COUNSEL'S MOTION FOR AN AWARD
OF ATTORNEY'S FEES AND REIMBURSEMENT OF LITIGATION EXPENSES**

R. Bruce Carlson, pursuant to 28 U.S.C. §1746, hereby declares as follows in support of the “**Motion**” referenced in the above caption:

1. I am a founding partner with the law firm of Carlson Lynch Ltd. located in Pittsburgh, Pennsylvania.

2. I have been admitted to practice law in the following states and federal district courts: Pennsylvania Supreme Court; West Virginia Supreme Court; United States Courts of Appeals for the following circuits: 3rd; 5th; 11th; United States District Courts for the following districts: Western, Middle and Eastern Districts of Pennsylvania; Northern and Southern Districts of West Virginia; Northern District of Ohio; District of Maryland; Northern, Southern, Eastern and Western Districts of Texas; and, Western District of Tennessee.

3. I submit this declaration in support of Kessler Plaintiffs' Counsel's Motion for an Award of Attorney's Fees and Reimbursement of Expenses.

4. For over thirteen years my firm has represented borrowers in class action litigation relating to second mortgage loans originated by Community Bank of Northern Virginia and Guaranty National Bank of Tallahassee, which loans were purchased by Residential Funding

Company, LLC. Those lawsuits became part of the multidistrict proceeding pending in the United States District Court for the Western District of Pennsylvania captioned as *In Re: Community Bank of Northern Virginia Second Mortgage Lending Practice Litigation*, MDL No. 1674, Case Nos. 03-0425, 02-1201, 05-0688, 05-1386 (the “MDL Class Action”). We have represented those same borrowers since May 14, 2012 as part of what is now known as the Kessler Settlement Class pursuant to the continuation of the noted class action claims against RFC in this bankruptcy proceeding.

5. Set forth below on an hourly basis are my firm’s legal services rendered on behalf of Kessler Class Members in this case, the lodestar value of those services and the expenses reasonably incurred by me/my firm in connection with this litigation for which we are requesting reimbursement.

6. The schedule attached is a summary indicating the amount of time spent by the partners, associate attorneys and paralegals of my firm who were involved in this litigation, and the lodestar calculations based on my firm’s current rates for matters of this type. All the work was done by my firm was completed by attorneys and paralegals of the firm. *See Exhibits 1 & 2.*

7. As set forth in Exhibit 1, the total number of hours expended on this litigation by my firm since its inception until May 14, 2012 in the predecessor class actions and then the MDL litigation is 8,922.50 hours. Based on the listed hourly rates for each timekeeper the total lodestar for my firm through that period of time is \$5,154,031.25.

8. As set forth in Exhibit 2, the total number of hours expended on this litigation by my firm since May 14, 2012 in the bankruptcy litigation through September 30, 2013 is 1,782.75 hours. Based on the listed hourly rates for each timekeeper, the total lodestar through that period of time is \$917,893.75.

9. The hourly rates used for the partners, associate attorneys and professional support staff of my firm included in Exhibits 1 & 2 are reasonable and have been accepted as reasonable in connection with other attorneys in prior complex class action litigation in this district.

10. My firm's lodestar figures do not include charges for expense items. Expense items are billed separately and such charges are not duplicated in my firm's above referenced rates. See Exhibits 3 & 4.

11. As detailed and categorized in Exhibit 3, my firm has incurred a total of \$100,950.57 in unreimbursed expenses in connection with the prosecution of the predecessor class actions and then the MDL litigation this litigation since the inception of those cases until May 14, 2012.

12. As detailed and categorized in Exhibit 4, my firm has incurred a total of \$35,036.60 in unreimbursed expenses in connection with the prosecution of this litigation since May 14, 2012 through September 30, 2013 in the bankruptcy proceedings.

13. The expenses incurred in this action are reflected on the books and records of my firm. These books and records are prepared from expense vouchers, check records and other source materials and represent an accurate recordation of the expenses incurred.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 4, 2013



R. Bruce Carlson

Deviation of CBV (2000 to May 13, 2012 - pre BK)
 Summary of Hours Worked re CBV (2000 to May 13, 2012 - pre BK)

	Year of Admission	Hours	Rate 2013	2013 Rate X Hours
Shareholders				
R. Bruce Carlson	1989	5730	650	3,724,500.00
Gary F. Lynch	1989	1411.25	650	917,312.50
Howard Specter		53	700	37,100.00
John Evans		57.5	650	37,375.00
Dave Manogue		55	650	35,750.00
Joseph Kravec		40.25	600	24,150.00
Associates				
Stephanie K. Goldin	2006	350.25	325	113,831.25
Sunshine R. Fellows	2001		425	0.00
Carlos Diaz	2005		325	0.00
Jamisen Etzel	2011	190.5	300	57,150.00
Paralegals				
Elaine McFarland	N/A	533.25	200	106,650.00
Nichole Ehrheart	N/A	223.75	200	44,750.00
Tamara Giulianelli	N/A	245	200	49,000.00
Gail Brown	N/A	31	200	6,200.00
Danielle Evans	N/A	1.75	150	262.50
TOTAL		8922.5		5,154,031.25

	Year of Admission	Hours	Rate 2013	2013 Rate X Hours
Shareholders				
R. Bruce Carlson	1989	640.75	650	416,487.50
Gary F. Lynch	1989	525.5	650	341,575.00
Associates				
Stephanie K. Goldin	2006	75.75	325	24,618.75
Sunshine R. Fellows	2001	2	425	850.00
Carlos Diaz	2005	12.5	325	4,062.50
Jamisen Etzel	2011	250.5	300	75,150.00
Paralegals				
Elaine McFarland	N/A	90.25	200	18,050.00
Nichole Ehrheart	N/A	185.5	200	37,100.00
TOTAL		1782.75		917,893.75

**EXHIBIT 3 TO THE DECLARATION OF R. BRUCE CARLSON IN SUPPORT OF KESSLER
PLAINTIFFS' COUNSEL'S MOTION FOR AN AWARD
OF ATTORNEY'S FEES AND REIMBURSEMENT OF LITIGATION EXPENSES**

Categories	Expenses
Court Reporter/Filing Fees	\$5,168.45
Expert/Legal Services	\$7,549.89
Online Research/Reference Materials	\$15,356.38
Mail/Print/Copy/Scanning/Phone Services	\$51,936.78
Travel/Meeting Expenses	\$20,906.62
Subpoena/Witness & Legal Fees	\$32.45
TOTAL EXPENSES	\$100,950.57

**EXHIBIT 4 TO THE DECLARATION OF R. BRUCE CARLSON IN SUPPORT OF KESSLER
PLAINTIFFS' COUNSEL'S MOTION FOR AN AWARD
OF ATTORNEY'S FEES AND REIMBURSEMENT OF LITIGATION EXPENSES**

Categories	Expenses
Court Reporter/Filing Fees	\$0.00
Expert/Legal Services	\$0.00
Online Research/Reference Materials	\$3,460.55
Mail/Print/Copy/Scanning/Phone Services	\$6,035.50
Travel/Meeting Expenses	\$25,540.55
Subpoena/Witness & Legal Fees	\$0.00
TOTAL EXPENSES	\$35,036.60